

Boarhills and Dunino Community Trust SCIO

Scotland · Charity number SC053861

Details

Status Active

Legal form SCIO (Scottish Charitable Incorporated Organisation)

Registered 2024-12-16

Register [View on the OSCR register](#)

Contact

Address Seaview
Boarhills
St Andrews
Fife
KY16 8PP

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the advancement of environmental protection or improvement'

What the charity does: Its purpose is to benefit the local community. It owns a green space which is open to the community and visitors. Within this space there is a historic doocot which has been restored by the Trust and is open to visitors. In recent years it has taken part in Open Doors events. The trust also holds occasional social events and holds a list of contact emails that allows it to communicate news and notice of events within the community. As well as its own events it publicises events for the local Village Hall SCIO and the community Council

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The principal asset of BDCT SCIO is the Boarhills Green Space and neighbouring historic B listed doocot. Following the community purchase and restoration of these assets, the SCIO will seek to use them to the benefits of the local and wider community as follows: The provision of recreational facilities BY • providing recreational facilities, maintaining the Green Space as an accessible and attractive space, open to all, 24/7. There is no children's play area in the village and no public space where people can meet outside and sit together. The Green Space meets those needs and is already being used for village social events. Being next to the Fife Coastal Path, it is also used by walkers to sit and have their lunch. The advancement of environmental improvement and protection BY • Organising community activities at the Green Space, for its care by volunteers and by providing training opportunities for related activities, such as hedge laying and fruit tree care which can be employed in the wider area • Encouraging interest and care of the local natural

environment, by organising activities such as beach litter collection (working with the Fife Coast and Countryside Trust), bulb planting etc The advancement of heritage BY • Preserving the restored historic doocot. Now fully restored, it is open and fully and freely accessible. Being located right next to the Fife Coastal Path, it is a significant attraction to passing walkers, who also use the seating in the Green Space area. • Using this doocot restoration project as the basis to develop other participative projects which will improve the understanding and appreciation of the local history of the area. Public benefit will include providing opportunities for older members of the community to come together and share their memories. Examples already achieved under this heading are exhibitions prepared by the local community on the history of the doocots in this area, and the primary schools in Boarhills and Dunino. These were shown as part of the Doors Open Days celebrations. Community Involvement The Community Trust has a membership comprising a large part of its area's population and most of them have given their email address to the Trust. As well as using this to inform members of Trust's events it is also available to the Boarhills and Dunino Community Council and to the Boarhills Village Hall SCIO to enable them to send relevant information. In a spread out community this is a very valuable resource, keeping people in touch with events and developments affecting the area.

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£3,047	£2,738	-	0

Accounts

**BOARHILLS AND DUNINO COMMUNITY TRUST SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by
Guarantee))**

REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

SCOTTISH CHARITY NUMBER: SC053861

Henderson Black & Co

CHARTERED ACCOUNTANTS, ST ANDREWS

BOARHILLS AND DUNINO COMMUNITY TRUST SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))

Report and Financial Statements

for the year ended 31 August 2025

Scottish Charity Number – SC053861

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Boarhills and Dunino Community Trust SCIO (Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))

Trustees' Annual Report

for the year ended 31 August 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 August 2025.

Charitable Purposes

The principal charitable purposes are:

- The advancement of the arts, heritage, culture or science.
- The provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- The advancement of environmental protection or improvement.

To further these objects, the company will seek:

- To further the achievement of sustainable development.
- To provide or advance the accessibility of recreational facilities, and/or organising recreational activities, which will be available to members of the Community and public at large with the object of improving the conditions of life of the Community.
- To advance citizenship or Community development, including rural or urban regeneration.
- To advance the provisions for educational opportunities in the Community relating to environment, culture, heritage and/or history, and
- To advance environmental protection or improvement including preservation, sustainable development and conservation of the natural environment, the maintenance, improvement or provision of environmental amenities for the Community and/or the preservation of buildings or sites of architectural, historic or other importance to the Community.

Review of Activities and Future Developments

Having received approval, at the end of 2024, to set up a SCIO to replace the registered company and charity, much of 2025 was involved in setting up a new bank account and dealing with Companies House and OSCR to dissolve the old Trust, a process completed towards the end of the 2025 calendar year. The Trust is grateful to Fife Council for providing a Locality Grant to cover the legal costs of the transfer of the assets from the Trust to the new SCIO. Thorntons carried out the legal work, including getting the land registered on the Land Register of Scotland under the new SCIO, a process completed on 16 June 2025. Cash was transferred to a new bank account on 11 August 2025.

The Trust has continued to maintain the land it owns in Boarhills with the help of local volunteers. The historic doocot on the land attracts visitors and was again scheduled to take part in Doors Open day in September 2025.

On the social side a very enjoyable wine tasting evening took place in April, led by Peter Wood from St Andrews Wine Company. Peter introduced the audience to an interesting variety of unusual wines.

The Trust continues to cooperate with the local Community Council and with Boarhills Village Hall SCIO. In particular it has an email list that reaches a large part of the local community and regularly sends out messages on behalf of these organisations. The SCIO now intends to attract more of its members to become trustees and develop activities of interest to the community.

Financial position and review of the year

For the year to 31 August 2025, the charity changed its accounting policy for preparing its financial statements from the accruals basis, in accordance with the Charities Statement of Recommended Practice (SORP), to the receipts and payments basis, as permitted under the Charities Accounts (Scotland) Regulations 2006. Without the requirement to prepare accrued accounts, which applies to all companies, the Trustees considered the receipts and payments basis to be more proportionate and cost effective for the charity's size and complexity. As a result of this change, comparative figures from the previous year's

Boarhills and Dunino Community Trust SCIO
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Trustees' Annual Report

for the year ended 31 August 2025

accounts, which were prepared on an accruals basis, have been restated. The restatement schedule can be found in note 7. Merger accounting has been used.

Receipts in the year were £3,047 (2024 - £14,434) with expenditure of £2,738 (2024 - £20,936). The net movement in funds for the year was a surplus of £309 (2024 – deficit of £6,502).

Reserves Policy

The reserves, at 31 August 2025 were £621 (2024 - £312). The trustees aim to build the funds to provide a base for future working capital requirements and also periodic projects and improvements as opportunities arise.

Risk Management

The trustees have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate the charity's exposure to the major risks.

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It is governed by its constitution which was adopted on 16 December 2024.

The charity is administered by a board of trustees who hold regular meetings throughout the year. A person will not be eligible for appointment to the board unless they are a member of the organisation and has been for a minimum of one year. There shall be no fewer than 3 trustees and no more than 11.

The trustees manage the day-to-day operations of the charity. The charity has procedures for the induction of trustees which include a briefing meeting with the trustees and provision of copies of the constitution.

At each annual general meeting one third of elected trustees shall retire from office. The trustees to retire shall be those who have been longest in office since they were last appointed or re-appointed. A trustee who retired from office shall be available for re-election but can serve no more than three consecutive terms of office, without at a break, unless circumstances dictate otherwise.

Reference and Administrative Information

Scottish Charity number:	SC053861 (SCIO from 16 December 2024) SC049130 (Trust to 2 December 2025 when removed)
Company Number:	SC575099 (Trust to 25 November 2025 when dissolved)
Operational Address:	Seaview, Boarhills, St Andrews, Fife, KY16 8PP
Independent Examiner:	Joanne Paul CA, Henderson Black & Co, Chartered Accountants, St Andrews, Fife, KY16 9PF
Bankers:	Santander Bank of Scotland
Treasurer:	R Cairns

Boarhills and Dunino Community Trust SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))

Trustees' Annual Report

for the year ended 31 August 2025

Trustees

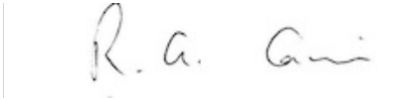
The trustees serving throughout the year and since the year end were as follows:

M Boutoille	(resigned 25 November 2025)
R Cairns	(Treasurer)
J Fairbairn	
J Furness	(resigned 25 November 2025)
S Hamilton	(resigned 14 May 2025)
A Potter	(resigned 25 November 2025)
L Roger	(Chair and Secretary)

Statement of Trustees' Responsibilities

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements, which they are responsible for preparing, comply with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the terms of the charity's Constitution. The applicable law also sets out the responsibilities of the trustees for the preparation and content of the Annual Report.

Approved by the trustees and signed on their behalf by:



R Cairns,
Trustee

Date: 20/02/2026

Independent Examiner's Report to the Trustees of Boarhills and Dunino Community Trust SCIO (Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 5 to 8.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees for my work or for this report.

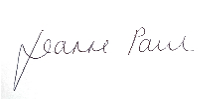
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Joanne Paul CA
Partner
Henderson Black & Co
Chartered Accountants

Chestney House
149 Market Street
St Andrews
Fife, KY16 9PF

Date: 20/02/2026

Boarhills and Dunino Community Trust SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))
Statement of Receipts and Payments
for the year ended 31 August 2025

		Unrestricted General Fund	Restricted Funds	Total Funds 2025	Unrestricted General Fund Restated	Restricted Funds Restated	Total Funds 2024 Restated
	Note	£	£	£	£	£	£
Receipts							
Grants		-	1,482	1,482	9,695	-	9,695
Donations		1,031	-	1,031	3,800	-	3,800
Other trading activities		532	-	532	929	-	929
Investments		<u>2</u>	<u>-</u>	<u>2</u>	<u>10</u>	<u>-</u>	<u>10</u>
Total receipts		<u>1,565</u>	<u>1,482</u>	<u>3,047</u>	<u>14,434</u>	<u>-</u>	<u>14,434</u>
Payments							
Repairs and maintenance		-	-	-	19,510	-	19,510
Legal fees		-	1,482	1,482	-	-	-
Insurance		323	-	323	282	-	282
Display boards		-	-	-	-	364	364
Independent Examiner's fee		690	-	690	780	-	780
Other expenses		<u>243</u>	<u>-</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total payments		<u>1,256</u>	<u>1,482</u>	<u>2,738</u>	<u>20,572</u>	<u>364</u>	<u>20,936</u>
Surplus/(deficit) for the year		309	-	309	(6,138)	(364)	(6,502)
Transfers between funds	8	-	-	-	20	(20)	-
Surplus/(deficit) for the year		<u>309</u>	<u>-</u>	<u>309</u>	<u>(6,118)</u>	<u>(384)</u>	<u>(6,502)</u>

The notes on page 7 to 8 form an integral part of these accounts.

Boarhills and Dunino Community Trust SCIO
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Statement of Balances
as at 31 August 2025

	Unrestricted			Unrestricted		
	General	Restricted	Total	General	Restricted	Total
	Fund	Funds	2025	Fund	Funds	2024
	£	£	£	Restated	Restated	Restated
	£	£	£	£	£	£
Opening cash at bank and in hand	312	-	312	6,430	384	6,814
Surplus/(deficit) for the year	309	-	309	(6,118)	(384)	(6,502)
Closing cash at bank and in hand	<u>621</u>	<u>-</u>	<u>621</u>	<u>312</u>	<u>-</u>	<u>312</u>
Bank and Cash Balances						
Bank accounts	621	-	621	312	-	312
	<u>621</u>	<u>-</u>	<u>621</u>	<u>312</u>	<u>-</u>	<u>312</u>
Other assets						
Prepayments	-	-	-	322		322
Land - at cost	146,258	-	146,258	146,258	-	146,258
Historical Doocot - at cost	82,512	-	82,512	84,231	-	84,231
	<u>228,770</u>	<u>-</u>	<u>228,770</u>	<u>230,811</u>	<u>-</u>	<u>230,811</u>
Liabilities						
Retention for doocot	1,963	-	1,963	1,963	-	1,963
Independent examiner's fee	540	-	540	798	-	798
	<u>2,503</u>	<u>-</u>	<u>2,503</u>	<u>2,761</u>	<u>-</u>	<u>2,761</u>

The notes on page 7 to 8 form an integral part of these accounts.

Approved by the trustees and signed on their behalf by:-



R Cairns (Trustee)

Date: 20/02/2026

Boarhills and Dunino Community Trust SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))
Notes to the Accounts
for the year ended 31 August 2025

1 Principal Accounting Policies

1.1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The financial statements are prepared in sterling, which is the functional currency of the charity.

For the year to 31 August 2025, the charity changed its accounting policy from preparing its financial statements on the accruals basis, in accordance with the Charities Statement of Recommended Practice (SORP), to the receipts and payments basis, as permitted under the Charities Accounts (Scotland) Regulations 2006. This change was made because the charity transferred to a SCIO, and the Trustees considered the receipts and payments basis to be more proportionate and cost effective for the charity's size and complexity.

As a result of this change, comparative figures from the previous year's accounts, which were prepared on an accruals basis, have been restated. The restatement schedule can be found in note 7. Merger accounting has been used.

1.2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain an unrestricted general fund for the day-to-day running of the charity.

Restricted funds relate to grants received for a specific purpose.

2 Related party transactions

During the year, a total of £745 (2024 - £3,040) was donated to the charity by the trustees.

3 Trustees' remuneration

No remuneration was paid in the year (2024 - nil).

4 Control

Control of the charity lies in the hands of the trustees.

5 Donated services and facilities

The value of work done by trustees in giving of their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

Boarhills and Dunino Community Trust SCIO
(Formerly Boarhills and Dunino Community Trust (Limited by Guarantee))
Notes to the Accounts (continued)
for the year ended 31 August 2025

6 Restricted Funds 2025

	At 31 August 2024 £	Income £	Expenditure £	Transfer to Unrestricted £	At 31 August 2025 £
Land title transfer	-	1,482	(1,482)	-	-
	-	1,482	(1,482)	-	-

Restricted Funds 2024

	At 31 August 2023 £	Income £	Expenditure £	Transfer to Unrestricted £	At 31 August 2024 £
Display boards	384	-	(364)	(20)	-
	384	-	(364)	(20)	-

Purpose of restricted funds

Land title transfer - A grant of £1,482 was received from Fife Council to cover legal fees for the land title transfer.

Display boards - A grant was received from Fife Council to purchase display boards. The balance of £20 was transferred to general reserves.

7 Reconciliations on adoption of receipts and payments basis

Reconciliation of equity

	At 31 August 2024 £
Balance Sheet as reported under FRS102 accruals basis	228,362
Less other assets	(230,811)
Add liabilities	2,761
Statement of balances as reported under receipts and payments basis	312

Reconciliation of surplus/(deficit) for the financial year

	2024 £
Surplus for year to 31 August 2024 reported under FRS102 accruals basis	1,473
Depreciation	1,719
Debtors	9,695
Prepayments	79
Creditors	(19,510)
Accruals	42
Deficit for year to 31 August 2024 reported under receipts and payments basis	(6,502)